

Intragovernmental Activity and Balances

2003 Year-End Closing Seminar

August 11, 2003

Presented by FMS/Governmentwide
Accounting

Financial Reports Division

Intragovernmental Policy & Analysis Team



Topics of Discussion

- **Overview**

- Intragovernmental Hierarchies
- Governmentwide Reciprocal Categories
- Intragovernmental Impact on Governmentwide Audit

- **FMS Intragovernmental Review**

- Intragovernmental Reporting & Analysis System (IRAS)
- Intragovernmental Performance Measures

- **Agency Interfaces**

- Intragovernmental Fiduciary Confirmation System (IFCS)
- Intragovernmental Reconciliation Resources & Initiatives (IRRI) Website

Overview

Presented by:

**Hayward Trapps, Team Leader
Intragovernmental Policy & Analysis**

Intragovernmental Hierarchies

I. Authority Hierarchy

1. FASAB Standards
2. OMB Bulletin 01-09 (Form & Content)
3. OMB Business Rules
4. Treasury Financial Manual (TFM)
5. Federal Intragovernmental Accounting Policies Guide

Intragovernmental Hierarchies (*Cont'd*)

II. Reporting Systems Hierarchy

1. Agencies Core Financial Systems/IPAC & IGTP
2. Closing Package
3. FACTS I
4. IFCS
5. IRAS



Intragovernmental Hierarchies (*Cont'd*)

III. Government wide Required Documentation Hierarchy

1. IG AUP
2. CFO Representation
3. Year-End Status of Disposition
4. Quarterly Summary Reconciliation Report
5. IRAS Reports (Based on FACTS & Quarterly Data)



Governmentwide Reciprocal Categories

One to One Relationship . . .

RC, SGL Account, Closing Package Line-Item

Governmentwide Reciprocal Categories (Cont'd)

- Fiduciary Transactions:

Reciprocal Category	Description	Accounting Impact
01	Investments in Treasury/BPD Securities	Assets/Liabilities related to Principle, Discount Premium, Amort., Debt
02	Interest on Investments: (BPD) and Borrowings (BPD & FFB) with Treasury	Assets/Liabilities related to Interest Receivable/Payable
03	Interest on Investments: (BPD) and Borrowings (BPD & FFB) with Treasury	Revenue/Expense
17	Borrowings from Treasury BPD/FFB	Asset/Liabilities related to Loans Receivable/Payable
21	Employee Benefits: (OPM – Health, Life, Retirement and (Dept of Labor – FECA)	Assets/Liabilities related to Benefits Receivable/Payable
26	Employee Benefits: (OPM – Health, Life, Retirement and (Dept of Labor – FECA)	Revenue/Expense related to Employee Benefits

Governmentwide Reciprocal Categories (*Cont'd*)

- Non-Fiduciary (Exchange) Transactions:

Reciprocal Category	Description	Accounting Impact
18/19	Transfer Appropriations – without reimbursement and earmarked financing sources	Financing Sources and Earmarked Receipts Transferred In/Out
22	Buy/Sell Related – A/R vs. A/P	Assets/Liabilities related to Accounts Receivable/Payable, Other Liabilities
23	Buy/Sell Related – Advances From vs. To	Assets/Liabilities related to Advance, Prepayments From/To, Def Credits
24	Buy/Sell Related – Cost vs. Revenue	Revenue/Expense related to Goods Sold and Services Rendered
27	Federal Transfers	Assets/Liabilities related to Transfer Expenditure Receivable/Payable
28	Unexpended Appropriations	Equity related to Unexpended Approp. Transferred In/Out

Governmentwide Reciprocal Categories (*Cont'd*)

- Impact of Reciprocal Categories

RC	FS	SGL	Closing Package Line-Item	SGL	Closing Package Line-Item
01	BS	1610	3.2 Investments	2530	7.2 Debt
18	SOCNP	5720	9.1 Transfer In Without Reimb.	5730	9.2 Trasfer Out Without Reimb.
22	BS	1310	2.2 Accounts Receivable, Net	2110	6.1 Accounts Payable
24	SONC	5100	11.2 Buy/Sell Revenue	6100	6.3 Buy/Sell Cost

Governmentwide Reciprocal Categories (*Cont'd*)

- Impact on Reciprocal Categories (*Cont'd*)

			Reciprocal Categories Relate to/Consistent with----					
RC	Reporting Agency/Trading Partner	Description	Audited FS	Closing Package	RSI	FACTS	IRAS	IFCS
01	Dept 20/Dept 28	Investment in Treasury Securities	X	X	X	X	X	X
22	Dept 20/Dept 28	Accounts Receivable/Payable	X	X	X	X	X	

Governmentwide Reciprocal Categories (*Cont'd*)

- Impact of Reciprocal Categories, *Cont'd*

Results of Agencies Closing Package Reporting			
RC	Reporting Entity	FS Line-Item/Trading Partner Detail	Amount
01	Dept 20	Debt/Dept 28	\$100 Bil
22	Dept 20	Accts Recievable/Dept 28	\$750 Bil
01	Dept 28	Investments/Dept 20	\$100 Bil
22	Dept 28	Accts Payable/Dept 20	\$ 600 Bil

Governmentwide Reciprocal Categories (*Cont'd*)

- Impact of Reciprocal Categories, *Cont'd*

US Government Financial Report Eliminations				
RC	Reporting Agency/Trading Partner	Description	Debit	Credit
01	Dept 20/Dept 28	Investment in Treasury Securities	Debt \$100 Bil	Invest. \$100 Bil
22	Dept 20/Dept 28	Accounts Receivable/Payable	Accts Pay \$ 600 Mil Unrecon. Equity \$150 Mil	Accts Rec. \$ 750 Mil

Intragovernmental Impact on Governmentwide Audit

Elements of CFO Representation

- A. Financial Statement Consistency with RSI
- B. RSI Consistency with *Closing Package
- C. *Closing Package Consistency with FACTS I
- D. *Closing Package Reconciliation, by
Reciprocal Category with Trading Partner

* Closing Package is required for FY 2004

Intragovernmental Impact on Governmentwide Audit (Cont'd)

Elements of IG Agreed Upon Procedures

- A. Attestation to all Elements of CFO Rep.
- B. Review/Comparison Test of IRAS Data (*Closing Package) to Subsidiary Records
- C. Test Intragovernmental Controls for Financial Reporting
- D. Test Reconciliation of Material Intragovernmental Activity/Balances with TP

Intragovernmental Impact on Governmentwide Audit (*Cont'd*)

Impact of Agencies Intragovernmental Reconciliation on the US Gov't FR

- Assurance that the FR is not Viewed as Possible Material Misstatement
- Sets the Table for Meaningful Eliminations
- All Differences will be Adjusted Against Unreconciled Equity Account (identified by Trading Partner & Reciprocal Category)

Intragovernmental Impact on Governmentwide Audit (*Cont'd*)

A Peak Into the Future

- Effective Quarterly Reconciliation Uncovers Material Differences
- Consistent FACTS I, RSI and Closing Package Reporting
- Detail Order Level System Functional for all Elements of Buy/Sell
- Reporting Level System Consolidated for Analysis/Confirmations

Intragovernmental Impact on Governmentwide Audit (*Cont'd*)

A Peak Into the Future, *Cont'd*

- GAO Concludes:
 - (1) Intragovernmental Out-of-Balance Condition is Immaterial,
 - (2) Elimination of Intragovernmental Activity/Balances is Free from Material Misstatement, and
 - (3) Intragovernmental Internal Controls for Financial Reporting is Deemed Effective at the Federal Entity Level (Based on results of IGAUP) and Governmentwide Level (Based on Testing IRAS and Closing Package Elements).

FMS Intragovernmental Review

Presented by:

Ella Hughes-Bailey
Intragovernmental Policy Project Leader

Intragovernmental Reporting and Analysis System (IRAS)

IRAS Concept

- Synthesizes federal entities intragovernmental activity and balances reporting [Quarterly (unaudited) trial balance data, FACTS I, IFCS, and Closing Package (audited) data], by trading partner and reciprocal category.
- Generates reports for submission to 35 CFO/Non-CFO agencies to facilitate reconciliation at the reporting level.

Intragovernmental Reporting and Analysis System (IRAS), *Cont'd*

IRAS Methodology

- Uploads data files (quarterly intragovernmental trial balance extracts, Quarterly IFCS, FACTS I, and ultimately Closing Package info) in a Relational Database Software Application, supported by Structured Query Language (SQL), using Visual Basic Protocol.
- Translates reporting into reciprocal categories (RC).
- Generates reports and data queries by activating various parameters (e.g., reporting agency, trading partner, RC, SGL, Fund Group within a quick-access, user-friendly, environment).

IRAS Start Screen

Intragovernmental Reporting & Analysis System

IRAS Modules



Reciprocal Categories

-Reports by Reciprocal Category



SGL & Fund Tools/Reports

-ATB Reports
-SGL Reports by Partner



Financial Statement Reports

-Reports by Financial Statement Element



Intragovernmental Analysis Reports

-Summary (for Agency CFOs)
-Detail (for Agency Working-level staff)



Fiduciary Reports-FACTS vs IFCS

-Investments, Borrowings, DoL, OPM



Category Maintenance Form

-Category Assignment to SGLs



Compare Files

-Changes, Additions, Deletions Between
Two FACTS I Files



Exit IRAS

Reference Tables

Administrative Function

Important
Notes for...

8/4/2003



Latest Hyperion Update
3/20/2003, 10:47:00 AM

Latest IRAS Update
8/4/2003, 8:15:00 AM

STATUS OF FACTS I ENTRY

Agency	Total Funds	Total Entered	Total NOT Entered
03	19	19	0
04	4	4	0
05	3	3	0
08	3	2	1
09	12	7	5
11	75	67	8
12	393	336	47
Totals	2796	2251	545

IRAS System
Developed by
Ben Sussman

Reciprocal Categories: Module 1

IRAS Click for HELP Lights

The Filter Board
 Step 1. Select Category Type
 Step 2. Apply Desired Filters including More Options
 Step 3. Click Filter Step 4. RESET
Select Category View
 1-Absolute View

Agencies-Select Disabled
 Category
 Agency
 Partner
 Action

☐ Filter Category
☐ Filter Agency
☐ Filter Partner
☐ Filter Action

More Options
 FILTER
 RESET

Alternative View
 Print Form (Preview)
 Export Data to EXCEL

Reciprocal Categories Main Page Title of Category Selected
 HOME EXIT
 FACTS I Loaded: #Name?

Appropriation Transfers In/Out

Applicable SGL Accounts
 SGLac Title
 5740 TP=ALL Appropriated Earmarked Receipts Transferred In
 5745 TP=ALL Appropriated Earmarked Receipts Transferred Out
 5750 TP=ALL Expenditure Financing Sources Transfers In

Select from List Box to Batch-Print Report No. 1a-1
 AgTP Catego
 12 - 19 24
 12 - 20 01
 12 - 20 22
 12 - 20 24
 12 - 20 25
 12 - 20 02
 12 - 20 03
 12 - 20 29
 12 - 20 17

Hold the Ctrl key down while Selecting with Mouse
 Click to Print
 Clear Selection

Rpt Agt	Partner	Category	Amount-Rpt.Agt	Amount-Partner	Recip. Difference	Recip. Diff. Percent
↓↑	↓↑	↓↑	↓↑	↓↑	↓↑	↓↑
03	00	Q 19	\$1,086	\$0	\$1,086	NA
03	00	X 29	\$3,691	\$0	\$3,691	NA
03	00	X 26	\$4,637	\$0	\$4,637	NA
03	00	P 18	\$117,900	\$0	\$117,900	NA
03	00	T 22	\$1,566,238	\$0	\$1,566,238	NA
03	00	U 23	\$2,408,392	\$0	\$2,408,392	NA
03	00	V 24	\$2,745,934	\$0	\$2,745,934	NA
03	03	X 26	(\$4,637)	(\$4,637)	\$0	0.00%
03	03	S 21	(\$114)	(\$114)	\$0	0.00%
03	03	X 29	\$0	\$0	\$0	NA
03	03	Y 27	\$1,200,000	\$1,200,000	\$0	0.00%
03	03	T 22	\$1,543,230	\$1,543,230	\$0	0.00%
03	03	Z 28	\$2,626,612	\$2,626,612	\$0	0.00%
03	03	V 24	\$24,714,263	\$24,714,263	\$0	0.00%
03	03	Q 19	\$52,454,044	\$52,454,044	\$0	0.00%
03	04	T 22	\$17,526	\$0	\$17,526	NA
03	04	U 23	\$212,979	\$0	\$212,979	NA
03	04	W 25	\$1,386,000	\$0	\$1,386,000	NA
03	04	V 24	\$3,772,056	\$3,358,390	\$413,666	10.97%
03	05	U 23	\$58,634	\$0	\$58,634	NA

5420 Records \$18,151,369,578,005 \$7,914,490,037,738 10,236,879,540,267 #Name?

Click for Manual

Reciprocal Categories Module 1: Selected Agencies

IRAS Click for HELP Lights

Step 1. Select Category Type
Step 2. Apply Desired Filters
including More Options
Step 3. Click Filter Step 4. RESET

Select Category View

1-Absolute View

The Filter Board

Agencies-
Select
Disabled

Category
Agency
Partner
Action

☐ Filter Category
☒ Filter Agency
☒ Filter Partner
☐ Filter Action

More Options

FILTER

RESET

Alternative View

**Print Form
(Preview)**

**Export Data to
EXCEL**

Select from List Box to
Batch-Print

Report No. 1a-1

AgTP	Category
20 - 28 29	
20 - 28 23	
20 - 28 22	
20 - 28 24	
20 - 28 02	
20 - 28 04	
20 - 28 01	

Hold the Ctrl
key down
while
Selecting
with Mouse

**Click to
Print**

**Clear
Selection**

Reciprocal Categories Main Page

HOME

EXIT

FACTS I Loaded: 3/20/2003, 10:47

Click Here for Field Descriptions

Title of Category Selected

Uncategorized - SGLs that are NOT
assigned to any other category

Applicable SGL Accounts

SGLac	Title
1010 TP=ALL	Fund Balance With Treasury
1319 TP=ALL	Allowance for Loss on Accounts Receivable
1325 TP=ALL	Taxes Receivable

Rpt Agy	Partner	Category	Amount-Rpt.Agy	Amount-Partner	Recip. Difference	Recip. Diff. Percent
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<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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20	28	3	29	\$254	\$41,028,505	(\$41,028,251)	-100.00%	ClickMe!
20	28	U	23	\$984	\$96,834	(\$95,850)	-98.98%	ClickMe!
20	28	T	22	\$1,636,359	\$7	\$1,636,351	100.00%	ClickMe!
20	28	V	24	\$79,506,085	\$81,026,414	(\$1,520,329)	-1.88%	ClickMe!
20	28	B	02	\$20,261,075,442	\$20,261,625,619	(\$550,177)	0.00%	ClickMe!
20	28	D	04	\$78,603,756,965	\$78,603,960,764	(\$203,799)	0.00%	ClickMe!
20	28	A	01	\$1,329,045,845,760	\$1,329,045,761,375	\$84,385	0.00%	ClickMe!

7 Records

\$1,427,991,821,848

\$1,428,033,499,519

(\$41,677,670)

0.00%

[Click for Manual](#)

Application Created & Developed by
Benjamin Sussman (202) 874-9898

OUT OF BALANCE

Reciprocal Categories Module 1: SGL and Fund Group

Close Form	View/Print Report					<u>Category Title</u>
Export to EXCEL	Rptg. Agency	<u>Agency</u>	<u>Trading Partner</u>	<u>Category</u>	Securities Issued by Federal Agencies Under General & Special Authority	
	Trading Ptr.	20	28	01		

AGENCY Detail

Agy.	TP	Amount	SGL	Fund Symbol	Fund Title
20	28	\$1,329,045,897,000.00	2530	20040500	PUBLIC DEBT PRINCIPAL - BPD
20	28	(\$51,240.13)	2530	20040550	Govt Wide Borrow/Dept-Wide Loan - BPD

TRADING PARTNER Detail

TP	Agy	Amount	SGL	Fund Symbol	Fund Title
20	28	(\$222,640.00)	1611	28008007	DISABILITY INS TRUST FUND
20	28	\$87,015.27	1613	28008007	DISABILITY INS TRUST FUND
20	28	\$30,250,000.00	1630	28008007	DISABILITY INS TRUST FUND

TOTALS

Agency	\$1,329,045,845,759.87
Trading Partner	\$1,329,045,761,375.27
Difference:	\$84,384.60

Intragovernmental Analysis Reports

Module 4:

IRAS System
Intragovernmental Analysis Report Selection

FACTS I Data Loaded:
3/20/2003, 10:47

HOME

Agencies in List:
39

Partners in List:
39

Agency

Big 35--Click to Show ALL Agencies

12 Department of Agriculture
13 Department of Commerce
14 Department of Interior
15 Department of Justice
16 Department of Labor
160 Pension Benefit Guaranty Corporation
17 Department of the Navy
18 U. S. Postal Service
19 Department of State
20 Department of the Treasury
21 Department of the Army
24 Office of Personnel Management
25 National Credit Union Administration
27 Federal Communications Commission
28 Social Security Administration

Partner

Big 33--Click to Show ALL Partners

12 Department of Agriculture
13 Department of Commerce
14 Department of Interior
15 Department of Justice
16 Department of Labor
17 Department of the Navy
18 U. S. Postal Service
19 Department of State
20 Department of the Treasury
21 Department of the Army
24 Office of Personnel Management
25 National Credit Union Administration
27 Federal Communications Commission
28 Social Security Administration
31 U.S. Nuclear Regulatory Commission

Category

Select an Agency to Filter

d-1. Intragov. Detail Report for Category
Select Agency, Partner, then Select below, then Click-->

Click

Cate	catTitle	Agency Sum	Partner Sum	Recip Diff
01	Securities Issued by Federal Agencies Under General	\$1,329,045,845.759.87	\$1,329,045,761,375.27	\$84,384.60
02	Federal Interest Receivable/Federal Interest Payable	\$20,261,075,442.17	\$20,261,625,618.75	(\$550,176.58)
04	Non-exchange Interest Revenue & Expense, Gains	\$78,603,756,965.29	\$78,603,960,764.48	(\$203,799.19)
22	Accounts Receivable, Accounts Payable, and Other	\$1,636,358.51	\$7.32	\$1,636,351.19
23	Federal Advances/Federal Advances from Others	\$983.54	\$96,834.00	(\$95,850.46)
24	Intra-governmental buy/sell costs/revenues	\$79,506,085.18	\$81,026,414.05	(\$1,520,328.87)
29	Uncategorized - SGLs that are NOT assigned to any	\$253.93	\$41,028,504.77	(\$41,028,250.84)

Intragovernmental Reports

Select Report Options (for Reports a, b, c & d-Cat. 29 Only)

Category 29

Trading Partner 99

Judiciary/Congress

Present Only Biggies?
Rpt. 'b' Only

☒ Include
☐ Exclude

☐ Include
☒ Exclude

☐ Include
☒ Exclude

☒ Yes
☐ No

a. Agency Summary Report
Select Agency first

Click

b. Government-wide Summary Report

Click

b-1. Governmentwide Summary - By Reciprocal Report Elimination View

Click

c. Intragov. Activity Report by Partner
Select Agency first

Click

d. Intragov. SGL Report by Category
Select Agency & Partner first

Click

e. Agency Detailed Report
Select Agency first

Click

Click to Select Reciprocal Agencies (e-1)

Click

e-1. Reciprocal Detailed Report
Select Reciprocal Agencies first

Click

Intragovernmental Activity Report: Treasury (20) vs. SSA (28)

Intragovernmental Reporting and Analysis System, FMS
3/3/2003
Report No. 4c.

Intragovernmental Activity Report for Agency 20 Department of the Treasury

Trading Partner:

28 — Social Security Administration

<u>Category</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>
01	329,045,845,760	1,329,045,761,375	\$84,385
02	\$20,261,075,442	\$20,261,625,619	(\$50,177)
04	\$78,603,756,965	\$78,603,960,764	(\$203,799)
22	\$1,636,359	\$7	\$1,636,351
23	\$984	\$96,834	(\$95,850)
24	\$79,506,085	\$81,026,414	(\$1,520,329)
29	\$254	\$41,028,505	(\$41,028,251)
Totals:	<u>\$1,427,991,821,848</u>	<u>\$1,428,033,499,519</u>	<u>(\$41,677,670)</u>

Trading Partner:

29 — Federal Trade Commission

<u>Category</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>
22	\$12,750	\$0	\$12,750
24	\$47,091	(\$6,691)	\$53,782
Totals:	<u>\$59,841</u>	<u>(\$6,691)</u>	<u>\$66,532</u>

Agency Summary Report: Treasury (20) vs. SSA (28)

Intragovernmental Reporting & Analysis System, FMS
Report No. 4a.

Hyperion Date: 3/20/2003, 10:47
Current Date: 8/8/2003

Summary Intragovernmental FACTS I Reporting

Reporting Agency: 20 -- Department of the Treasury

	Reporting Agency FACTS I Total	Trading Partner FACTS I Total	Difference	Pct. Diff
00 <i>Partner Undefined</i>	\$168,526,916	\$0	\$168,526,916	NA
11 <i>Office of Administration</i>	\$1,590,666,167	\$6,389,906,308	(\$4,799,240,141)	-75.1%
12 <i>Department of Agriculture</i>	\$80,847,759,428	\$88,927,069,341	(\$8,079,309,913)	-9.1%
13 <i>Department of Commerce</i>	\$295,473,518	\$303,402,736	(\$7,929,218)	-2.6%
14 <i>Department of Interior</i>	\$7,083,942,911	\$7,708,698,734	(\$624,755,823)	-8.1%
15 <i>Department of Justice</i>	\$904,990,451	\$1,562,190,886	(\$657,200,435)	-42.1%
16 <i>Department of Labor</i>	\$99,001,290,848	\$75,144,193,660	\$23,857,097,187	24.1%
17 <i>Department of the Navy</i>	\$1,090,961,407	\$3,645,743,578	(\$2,554,782,171)	-70.1%
18 <i>U. S. Postal Service</i>	\$13,339,301,580	\$13,029,679,290	\$309,622,291	2.3%
19 <i>Department of State</i>	\$12,780,047,472	\$12,759,820,234	\$20,227,238	0.2%
21 <i>Department of the Army</i>	\$171,152,592	\$454,817,458	(\$283,664,865)	-62.4%
24 <i>Office of Personnel Management</i>	\$655,133,970,022	\$655,060,133,883	\$73,836,138	0.0%
25 <i>National Credit Union Administration</i>	\$5,618,969,295	\$5,622,398,770	(\$3,429,475)	-0.1%
27 <i>Federal Communications Commission</i>	\$6,210,745,899	\$6,213,422,300	(\$2,676,401)	0.0%
28 <i>Social Security Administration</i>	\$1,427,991,821,848	\$1,428,033,499,519	(\$41,677,670)	0.0%
29 <i>Federal Trade Commission</i>	\$59,841	(\$6,691)	\$66,532	111.2%

Intragovernmental Performance Measures

Performance Indicator	Performance Elements			
	FY 02	FY 03	FY 04	FY 05
Timeliness	<ul style="list-style-type: none"> - IFCS (Final) - CFO Reps - IG AUP 	<ul style="list-style-type: none"> - Same as FY 02, Plus Status of Disposition (Final) 	<ul style="list-style-type: none"> - Same as FY 03, Plus Quarterly Extract 	<ul style="list-style-type: none"> - Same as FY 04
Reconciliation of Activity	<ul style="list-style-type: none"> - FACTS vs. IFCS - Unexplained Differences with CFA 	<ul style="list-style-type: none"> - Same as FY 02 	<ul style="list-style-type: none"> - Same as FY 03 	<ul style="list-style-type: none"> - Same as FY 04

Intragovernmental Performance Measures (Cont'd)

Performance Indicator	Performance Elements			
	FY 02	FY 03	FY 04	FY 05
Reliability	<ul style="list-style-type: none"> - TP Usage (00) - Satisfy CFO Reporting Requirements 	<ul style="list-style-type: none"> - Same as FY 02, Plus TP Usage (99 vs. 20) 	<ul style="list-style-type: none"> - Same as FY 03 	<ul style="list-style-type: none"> - Same as FY 04, Plus Closing Package TP Detail
Consistency/ Reasonableness	<ul style="list-style-type: none"> - FACTS vs. FACTS - CFO Reps. vs. IG AUP - FACTS vs. RSI 	<ul style="list-style-type: none"> - Same as FY 02 	<ul style="list-style-type: none"> - Same as FY 03 	<ul style="list-style-type: none"> - Same as FY 04, Plus Closing Package vs. RSI vs. FACTS

Agency Interfaces

Presented by:

Sheila Miller

IFCS, System Administrator



Intragovernmental Fiduciary Confirmation System (IFCS)

IFCS Access

- Enterprise System Access Request Form (ESAAS)
- Select Only **One** Role, provide back up for all roles
- Rules of Behavior-signed and returned to FMS
- Agency/fund symbol assignment

Intragovernmental Fiduciary Confirmation System (IFCS), *Cont'd*

IFCS Confirmation Process

- Central Fiduciary Agencies submit files to FMS
- Files are uploaded into IFCS
- Agencies are able to confirm balances
- Explanations must be provided for all differences
- Agencies are able to view/print current and historical data

Intragovernmental Fiduciary Confirmation System (IFCS), *Cont'd*

- System Administrators
 - Ella Hughes-Bailey 202-874-6389
[ella.hughes-bailey @fms.treas.gov](mailto:ella.hughes-bailey@fms.treas.gov)
 - Sheila Miller 202-874-8305
sheila.miller@fms.treas.gov

Website: <http://fmsapps.treas.gov/ias>

Intragovernmental Reconciliation Resources and Initiatives (IRRI) Website

Website provides:

A. Regulations & Guidance

- Federal Intragovernmental Transactions Accounting Policies Guide
- FACTS I TFM 2-4000 for FY 2003 Reporting
- U.S. Standard General Ledger
- OMB Bulletin No. 01-09
- OMB Memorandum: Business Rules for Intragovernmental Transactions
- SGL Listing by Reciprocal Categories

Intragovernmental Reconciliation Resources and Initiatives (IRRI) Website, *Cont'd*

B. Forms

- IG Agreed Upon Procedures
- CFO Representations
- Quarterly Summary Reconciliation Status Reports
- Status of Disposition
- ESSAS

Intragovernmental Reconciliation Resources and Initiatives (IRRI) Website, *Cont'd*

c. Reports & Statistics

- Quarterly Report
 - Intragovernmental Activity Report by RC
 - Coming August 2003
- FY03 Reports
 - Fiduciary FACTS vs. IFCS Agency Benefits Report
 - Fiduciary IFCS-FACTS Comparison Report
 - Intragovernmental Activity Report by RC
 - Summary Intragovernmental Analysis Report
 - Coming January 2004

Intragovernmental Reconciliation Resources and Initiatives (IRRI) Website, *Cont'd*

D. Contact Information:

- Central Fiduciary Agencies
- IGET Members
- Agency Operational Contacts
- FMS Contact Info
 - For The Intragovernmental Policy & Analysis Team

Intragovernmental Reconciliation Resources and Initiatives (IRRI) Website, *Cont'd*

- E. Other Available Resources:
- Key Intragovernmental Dates
 - Ask a question
 - Update personal contact information
 - IGET Meeting Minutes

Website address: **<http://fms.treas.gov/irri/index.html>**